

**GOVERNMENT OF PUERTO RICO
PUBLIC SERVICE REGULATORY BOARD
PUERTO RICO ENERGY BUREAU**

IN RE: REQUEST FOR CERTIFICATION
EMPIRE GAS COMPANY, INC.

CASE NO.: NEPR-CT-2020-0002

SUBJECT: Resolution and Order pertaining
to *Financial Statements*, filed by Empire Gas
Company, Inc.

RESOLUTION AND ORDER

On October 2, 2025, the Energy Bureau of the Puerto Rico Public Service Regulatory Board ("Energy Bureau") issued a Resolution and Order ("October 2 Resolution") granting Empire Gas Company, Inc. ("Empire Gas") a ten (10) day extension to submit its 2024 Financial Statements for the following reporting periods: January 1, 2024 - December 31, 2024 (Natural Year) and May 1, 2024 through April 30, 2025 (Fiscal Year).

On October 6, 2025, Empire Gas filed its Financial Statements for the year ended April 30, 2025.

Section 4.02(H) of Regulation 8701¹ states that in cases where there is a discrepancy between the information provided in the gross income report and the compiled or audited financial statements, whatever the case may be, the Energy Bureau shall grant the electric service company the opportunity to explain said discrepancy and it may require whichever additional information it deems necessary.

In accordance with Section 4.02(H) of Regulation 8701, the Energy Bureau **ORDERS** Empire Gas to, **within ten (10) days from the notification of this Resolution and Order**, explain the discrepancy (\$551,441) between the information provided in the gross income report for Natural Year 2024 (\$1,313,978) and the information provided in the financial statements (\$1,865,419) which included the reporting periods requested through the October 2 Resolution.²

The Energy Bureau **WARNS** Empire Gas that failure to comply with this Resolution and Order will result in the imposition of fines in accordance with Section 6. of Act 57-2014.³

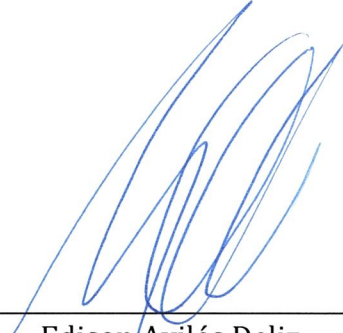
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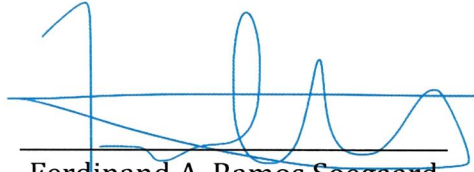
¹ Amendment to Regulation No. 8618, on Certifications, Annual Fees and Operational Plans of Electric Service Providers in Puerto Rico, February 17, 2016, as amended by Regulation No. 9182 ("Regulation 8701"), Amendment to Regulation No. 8701, on Certifications, Annual Fees and Operational Plans of Electric Service Providers in Puerto Rico, June 24, 2020 ("Regulation 9182").

² January 1, 2024 - December 31, 2024 (Natural Year) and May 1, 2024, through April 30, 2025 (Fiscal Year).

³ Known as the Puerto Rico Energy Transformation and RELIEF Act, as amended ("Act 57-2014").



Edison Avilés Deliz
Chairman

Lillian Mateo Santos
Associate Commissioner

Ferdinand A. Ramos Soegaard
Associate Commissioner

Sylvia B. Ugarte Araujo
Associate Commissioner

Antonio Torres Miranda
Associate Commissioner

CERTIFICATION

I certify that the majority of the members of the Puerto Rico Energy Bureau agreed on October 24, 2025. Also certify that on October 24, 2025. I have proceeded with the filing of this Resolution and was notified by email to: rgonzalez@empigaspr.com; manuelgabrielfernandez@gmail.com.

I sign this in San Juan, Puerto Rico, today, October 24, 2025.



Sonia Seda Gaztambide
Clerk